

EXHIBIT A

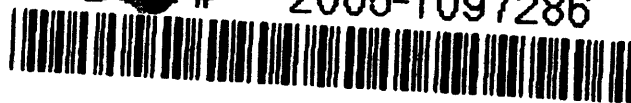
PLEASE COMPLETE THE INFORMATION.

RECORDING REQUESTED BY:
INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:

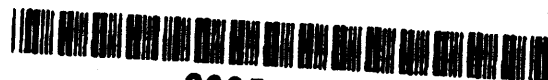
INTERNAL REVENUE SERVICE
CCP LIEN UNIT
P O BOX 145595
STOP 8420G TEAM 207
CINCINNATI OHIO 45250-5595

DOC # 2005-1097286



DEC 22, 2005 2:31 PM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
GREGORY J. SMITH, COUNTY RECORDER
FEES: 12.00
PAGES: 2



2005-1097286

THIS SPACE FOR REVENUE SERVICE USE ONLY

13267

NOTICE OF FEDERAL TAX LIEN

(Please fill in document title(s) on this line)

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
(Additional recording fee applies)

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Form **668(Y)**
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien**13268**

Small Business/Self Employed Area: 34

Serial Number

265212205

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

TOOTHACRE & PEDERSON, A PARTNERSHIP
ROD M TOOTHACRE, A PARTNER & CHARLES PEDERSON, A
PARTNER REFIL OF SLID #339283063

Residence

4180 LA JOLLA VILLAGE DR SUITE 400
LA JOLLA, CA 92037-1473

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/1991	95-327	09/21/1992	N/A	\$8,869.
<div>Place of Filing</div> <div>COUNTY RECORDER</div> <div>SAN DIEGO COUNTY</div> <div>SAN DIEGO, CA 92101</div>					
Total					\$8,869

This notice was prepared and signed at SAN DIEGO, CA, on this, the 21st day of December, 2005.

Signature *AC Martinez*
Martinez, Employee # - 33-07811

Title

Revenue Officer, Phone # - (619) 615-9550

PLEASE COMPLETE THIS INFORMATION.

RECORDING REQUESTED BY:

INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:

INTERNAL REVENUE SERVICE

CCP LIEN UNIT

P O BOX 145595

STOP 8420G TEAM 207

CINCINNATI OHIO 45250-5595

Doc # 2005-1097285



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13265

NOTICE OF FEDERAL TAX LIEN

(Please fill in document title(s) on this line)

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
(Additional recording fee applies)

Form 568(Y)

(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

13266

Small Business/Self Employed Area: 34

Serial Number

265212405

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

TOOTHACRE & PEDERSON, A PARTNERSHIP
 ROD M TOOTHACRE, A PARTNER & CHARLES PEDERSON, A
 PARTNER REFILE FOR SLID 339279822

Residence

4180 LA JOLLA VILLAGE DR SUITE 400
 LA JOLLA, CA 92037-1473

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/1991	95-327	03/23/1992	N/A	\$11,951.
941	03/31/1992	95-327	06/15/1992	N/A	\$10,206.

Place of Filing

COUNTY RECORDER
 SAN DIEGO COUNTY
 SAN DIEGO, CA 92101

Total

\$22,151

This notice was prepared and signed at SAN DIEGO, CA, on this, the 21st day of December, 2005.

Signature

Title

A. Martinez, Employee # - 33-07811

Revenue Officer, Phone # - (619) 615-9550